

course of business, or for generating electric current, or in implements of husbandry engaged in agricultural production; or the property is a chemical, solvent, sorbent, or reagent, which is directly used and is consumed, dissipated, or depleted, in processing personal property which is intended to be sold ultimately at retail or consumed in the maintenance or repair of fabric or clothing, and which may not become a component or integral part of the finished product. The distribution to the public of free newspapers or shoppers guides is a retail sale for purposes of the processing exemption.

Sec. 2. Refunds of taxes, interests, or penalties which arise from claims resulting from the enactment of the amendment to section 422.42, subsection 14, in this Act, for sales and uses occurring between April 1, 1990, and June 30, 1997, shall be limited to twenty-five thousand dollars in the aggregate and shall not be allowed unless refund claims are filed prior to October 1, 1997, notwithstanding any other provision of law. If the amount of refund claims totals more than twenty-five thousand dollars in the aggregate, the department of revenue and finance shall prorate the twenty-five thousand dollars among all claimants in relation to the amounts of the claimants' valid claims.

Sec. 3. This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to April 1, 1990, for sales made or uses occurring on or after that date.

Approved April 22, 1997

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## CHAPTER 55

### WATER AND ICE VESSEL ACCIDENT REPORTS

S.F. 95

AN ACT relating to water and ice vessel accident reports filed with the natural resource commission of the department of natural resources and providing for an effective date and the Act's applicability.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 462A.7, subsection 2, Code 1997, is amended to read as follows:

2. Whenever any vessel is involved in a collision, accident or casualty, except one which results only in property damage not exceeding ~~one~~ five hundred dollars, a report thereof shall be filed with the commission. The report shall be filed by the operator of the vessel and shall contain such information as the commission may, by rule, require. ~~Said~~ The report shall be submitted without delay in death or disappearance cases and within five days in all other cases.

Sec. 2. Section 462A.7, subsection 4, Code 1997, is amended to read as follows:

4. a. All reports shall be in writing, ~~and the written report shall be without prejudice to the individual so reporting and.~~ A vessel operator's report shall be without prejudice to the person making the report and shall be for the confidential use of the commission department. However, upon request the ~~commission department~~ shall disclose the identities of the persons on board the vessels involved in the occurrence and their addresses. Upon request of a person who made and filed a vessel operator's report, the department shall provide a copy of the vessel operator's report to the requestor. A written vessel operator's report filed with the ~~commission department~~ shall not be admissible in or used in evidence in any civil or criminal action arising out of the facts on which the report is based.

b. All written reports filed by law enforcement officers as required under section 462A.7, subsection 3, are confidential to the extent provided in section 22.7, subsection 5, and section 622.11. However, a completed law enforcement officer's report shall be made available by the department or the investigating law enforcement agency to any party to a boating accident, collision, or other casualty, the party's insurance company or its agent, or the party's attorney on written request and payment of a fee.

Sec. 3. EFFECTIVE DATE — APPLICABILITY.

1. This Act, being deemed of immediate importance, takes effect upon enactment.
2. Section 1 of this Act applies to written reports of accidents involving water and ice vessel accidents occurring on or after the effective date of this Act.

Approved April 22, 1997

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## CHAPTER 56

### FRAUDULENT PRACTICES INVOLVING PUBLIC ASSISTANCE BENEFITS

S.F. 131

**AN ACT** relating to fraudulent practices involving family investment and medical assistance program benefits and making penalties applicable.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 239.14, Code 1997, is amended to read as follows:

**239.14 FRAUDULENT ACTS PRACTICES.**

~~Whoever~~ A person who obtains, ~~or~~ attempts to obtain, or aids or abets any person to obtain, by means of a willfully false statement or representation, by knowingly failing to disclose a material fact, or by impersonation, or any fraudulent device, any assistance under this chapter to which the recipient is not entitled, ~~shall be guilty of~~ commits a fraudulent practice.

Sec. 2. Section 239.17, Code 1997, is amended to read as follows:

**239.17 RECOVERY OF ASSISTANCE OBTAINED BY FRAUDULENT ACT PRACTICE.**

A person who obtains, ~~or~~ attempts to obtain, or aids or abets any person to obtain, by means of a willfully false statement or representation, by knowingly failing to disclose a material fact, or by impersonation or any fraudulent device, assistance to which the recipient is not entitled, is personally liable for the amount of assistance thus obtained. The amount of the assistance may be recovered from the offender or the offender's estate in an action brought or by claim filed in the name of the state and the recovered funds shall be deposited in the family investment program account. The action or claim filed in the name of the state shall not be considered an election of remedies to the exclusion of other remedies.

Sec. 3. Section 249A.7, unnumbered paragraph 1, Code 1997, is amended to read as follows:

A person who obtains assistance or payments for medical assistance under this chapter ~~by misrepresentation or failure, with fraudulent intent, to bring forth all the facts~~ knowingly making or causing to be made, a false statement or a misrepresentation of a material fact or by knowingly failing to disclose a material fact required of an applicant for aid under the provisions of this chapter and a person who knowingly makes or causes to be made, a false